



America's Finest City

THE CITY OF SAN DIEGO



# **Assessment Engineer's Report**

## **HILLCREST MAINTENANCE ASSESSMENT DISTRICT**

**Annual Update for Fiscal Year 2014**

**under the provisions of the**

**San Diego Maintenance Assessment District Ordinance  
of the San Diego Municipal Code**

**and**

**Landscaping & Lighting Act of 1972  
of the California Streets & Highways Code**

**Prepared For**

**City of San Diego, California**

**Prepared By**

**EFS Engineering, Inc.**

P.O. Box 22370

San Diego, CA 92192-2370

(858) 752-3490

**May 2013**

# CITY OF SAN DIEGO

## Mayor

Bob Filner

## City Council Members

Sherrí Lightner  
District 1 (Council President Pro Tem)

Kevin Faulconer  
District 2

Todd Gloria  
District 3 (Council President)

Vacant  
District 4

Mark Kersey  
District 5

Lorie Zapf  
District 6

Scott Sherman  
District 7

David Alvarez  
District 8

Marti Emerald  
District 9

## City Attorney

Jan Goldsmith

## Interim Chief Operating Officer

Scott Chadwick

## City Clerk

Elizabeth Maland

## Independent Budget Analyst

Andrea Tevlin

## City Engineer

James Nagelvoort

## Assessment Engineer

EFS Engineering, Inc.

# Table of Contents

---

## Assessment Engineer's Report

### Hillcrest Maintenance Assessment District

Preamble .....	1
Executive Summary .....	2
Background.....	3
District Proceedings for Fiscal Year 2014.....	4
Bond Declaration .....	5
District Boundary.....	5
Project Description .....	5
Separation of General and Special Benefits .....	6
Cost Estimate .....	6
Estimated Costs.....	6
Annual Cost-Indexing.....	6
Method of Apportionment .....	7
Estimated Benefit of the Improvements .....	7
Apportionment Methodology .....	8
Sample Calculations .....	8
Summary Results .....	9

## EXHIBITS

Exhibit A: District Boundary

Exhibit B: Estimated Annual Expenses, Revenues & Reserves

Exhibit C: Assessment Roll

# Assessment Engineer's Report

## Hillcrest Maintenance Assessment District

---

### Preamble

Pursuant to the provisions of the "San Diego Maintenance Assessment District Ordinance" (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the "Landscaping and Lighting Act of 1972" (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (being Article XIID of the California Constitution), and provisions of the "Proposition 218 Omnibus Implementation Act" (being California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), in connection with the proceedings for the HILLCREST BOULEVARD MAINTENANCE ASSESSMENT DISTRICT (hereinafter referred to as "District"), EFS ENGINEERING, INC., as Assessment Engineer to the City of San Diego for these proceedings, submits herewith this report for the District as required by California Streets and Highways Code Section 22565.

FINAL APPROVAL, BY RESOLUTION NO. \_\_\_\_\_,  
ADOPTED BY THE CITY COUNCIL OF THE CITY OF SAN  
DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, ON THE  
\_\_\_\_\_ DAY OF \_\_\_\_\_, 2013.

---

Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA



## Executive Summary

**Project:** Hillcrest Maintenance Assessment District

**Apportionment Method:** Linear Frontage Foot (LFF)

	<b>FY 2013</b>	<b>FY 2014 <sup>(1)</sup></b>	<b>Maximum <sup>(2)</sup> Authorized</b>
<b>Total Parcels Assessed:</b>	41	41	--
<b>Total Estimated Assessment:</b>	\$16,296	\$16,296	--
<b>Total Number of LFF:</b>	3,272.24	3,272.24	--
<b>Assessment per LFF:</b>	\$4.98	\$4.98	\$5.07 <sup>(3)</sup>

<sup>(1)</sup> FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014. Total Parcels Assessed, Total Estimated Assessment, and Total Number of LFF may vary from fiscal prior year values due to parcel changes.

<sup>(2)</sup> Maximum authorized annual amounts subject to cost-indexing provisions as set forth in this Engineers Report.

<sup>(3)</sup> Prior fiscal year's maximum authorized annual assessment increased by cost-indexing factor of 1.55%.

**District History:** In Fiscal Year 2001, by a ballot proceeding, majority property owners approved the formation of the District, Fiscal Year 2001 and maximum authorized assessments for subsequent years, and provisions for annual cost-indexing.

**Annual Cost-Indexing:** The maximum authorized assessment rate has been increased based on the approved annual cost-indexing provisions.

**Bonds:** No bonds will be issued in connection with this District.



---

## Background

The Mid-City Maintenance Assessment District (Mid-City District) was established in July 1987. The original Assessment Engineer's Report is on file in the City of San Diego (City) Clerk's office. The Mid-City District has primarily funded maintenance costs associated with trees and shrubs, landscaped medians, benches, and additional enhanced streetlights located within business district areas. This annual Assessment Engineer's Report is for the Hillcrest Maintenance Assessment District (District), formerly known as Sub-District #12 of the Mid-City District.

In June 1997, the Mid-City District boundary and apportionment methodology were reviewed and re-formulated, primarily for purposes of increasing assessments, annexing additional areas, adding provisions for cost-indexing of all assessments, and complying with Proposition 218. By a mail ballot proceeding, property owners approved the re-engineering. The Assessment Engineer's Report, preliminarily accepted by Resolution Number R-289040 on August 5, 1998, proposed Fiscal Year 1999 assessments, maximum authorized assessments for subsequent years, and provisions for annual cost-indexing of the maximum authorized assessments.

Recently, the Mid-City District consisted of three (3) separate sub-districts located along Adams Avenue, El Cajon Boulevard, Park Boulevard, and University Avenue. The sub-districts were located as follows:

- ◆ **Sub-District #4:** Adams Avenue (from Mission Cliff Drive to Florida Street) and Park Boulevard (from Adams Avenue to Mission Avenue).
- ◆ **Sub-District #12:** University Avenue (from 10<sup>th</sup> Avenue to Herbert Street).
- ◆ **Sub-District #13:** El Cajon Boulevard (from I-805 to 54<sup>th</sup> Street); divided into two zones: I-805 to 44<sup>th</sup> Street (Zone 1), and 44<sup>th</sup> Street to 54<sup>th</sup> Street (Zone 2).

Over the years, sub-districts were annexed into and de-annexed out of the Mid-City District. Many de-annexed sub-districts were annexed into other districts. **Table 1** chronicles the annexations and de-annexations since 1987.



**TABLE 1: Sub-District History**

Sub-District Number	Description	Formed	Modified	Current District
1	University Ave (Fairmount Ave to Marlborough Ave)	1989	2005 (De-annexed)	City Heights
2	University Ave (37th St to Wilson Ave)	1988	2005 (De-annexed)	City Heights
3	Adams Ave	1988	1996 (De-annexed)	Adams Ave
4	Adams Ave (Mission Cliff Dr to Florida St) & Park Blvd (Adams Ave to Mission Ave)	1993	1994 (parcels added)	Mid-City
5	North Park	1988	1996 (De-annexed)	North Park
6	Adams Ave	1988	1996 (De-annexed)	Adams Ave
7	Adams Ave	1989	1996 (De-annexed)	Adams Ave
8*	El Cajon Blvd (Van Dyke Ave to 44th St)	1992	2000 (De-annexed)	--
9	North Park	1992	1996 (De-annexed)	North Park
10*	El Cajon Blvd (37th St to 39th St)	1993	2000 (De-annexed)	--
11*	El Cajon Blvd (I-805 to 37th St)	1997	2000 (De-annexed)	--
12	University Ave (10th Ave to Herbert St)	1999	--	Mid-City
13	El Cajon Blvd (I-805 to 54th St)	2000	--	Mid-City

\* De-annexed and incorporated into Sub-District #13 as part of the Fiscal Year 2001 proceedings.

## District Proceedings for Fiscal Year 2014

This District is authorized and administered under the provisions of the “San Diego Maintenance Assessment District Procedural Ordinance of 1986” (being Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), provisions of the “Landscaping and Lighting Act of 1972” (being Part 2 of Division 15 of the California Streets and Highways Code), applicable provisions of “Proposition 218” (being Article XIID of the California Constitution), and provisions of the “Proposition 218 Omnibus Implementation Act” (being California Senate Bill 919) (the



aforementioned provisions are hereinafter referred to collectively as "Assessment Law"). This report has been prepared in compliance with Assessment Law.

The purpose of the proposed proceedings and this Assessment Engineer's Report is to update the District budget and assessments for Fiscal Year 2014. The Fiscal Year 2014 assessments proposed within this Assessment Engineer's Report are equal to or less than the maximum authorized assessment. Therefore, the vote requirements of Section 4 of Article XIID do not apply to these proceedings.

A public hearing will be scheduled where public testimony will be heard by the Council, and the Council may, at its discretion, adopt a resolution ordering the levying of the proposed assessments.

### **Bond Declaration**

No bonds will be issued in connection with this District.

---

## **District Boundary**

The Boundary Map and Assessment Diagram for the District are on file in the Maintenance Assessment Districts Section of the Park and Recreation Department of the City of San Diego and by reference are made a part of this report. The Boundary Map and Assessment Diagram for the District are available for public inspection during normal business hours. The District boundary is depicted in **Exhibit A**.

---

## **Project Description**

The project to be funded by the proposed assessments is the maintenance costs associated with landscaped and hardscaped medians, and median gutter sweeping. All improvements to be maintained by the District fall within the dedicated City public rights-of-way.

The engineering drawings for the improvements maintained by the District (City drawing number D-28376) are on file at Map Records in the City Engineer's office and are incorporated herein. Additional details related to specific District improvements are contained in documents incorporated by reference into prior Assessment Engineer's



Reports prepared for purposes of District formation.

The improvements and services provided by the District will be maintained in accordance with specifications and contracts on file with the Park and Recreation Department. These documents are available for public inspection during normal business hours.

---

## Separation of General and Special Benefits

The proceeds from the assessment will be used to fund enhanced improvements, services and activities within the District that, in absence of the assessment, otherwise would not be provided at an enhanced level or frequency of service. The District will continue to receive the same level of general services provided to the public at large under City-funded and administered programs, as determined annually, for maintenance of public facilities and improvements (e.g., street trees, sidewalks, street lights, etc.), including street sweeping and graffiti removal on public property.

Consistent with City policy for the public at large, the City will provide the District with annual contributions from the Gas Tax Fund for median maintenance (27.86¢ per square foot of landscaped median). These cost allocations, reviewed and adjusted annually by the City, are considered to be “general benefits” administered by the District. All other maintenance, operations, and administration costs associated with the District, which exceed the City’s contribution to the public at large, are accordingly considered to be “special benefits” funded by the District.

---

## Cost Estimate

### Estimated Costs

Estimated Fiscal Year 2014 annual expenses, revenues, reserves, and assessments (provided by the City) are included as **Exhibit B** hereto.

### Annual Cost-Indexing

With the passage of Proposition 218, any proposed increase in assessments must be placed for approval before the property owners by a mail ballot and a public hearing process, similar to these



proceedings. A majority of ballots received must be affirmative for the City Council to confirm and levy the increased assessments. For small assessment districts or districts with relatively low dollar assessments, the cost of an engineer's report, balloting, and the public hearing process can potentially exceed the total cost of the increase. These incidental costs of the proceedings can be added to the assessments, resulting in even higher assessments.

Indexing assessments annually to the San Diego Consumer Price Index for Urban Consumers (SDCPI-U), as approved by the District property owners, allows for minor increases for normal maintenance and operating cost escalation without incurring the costs of the Proposition 218 ballot proceedings. Any significant change in the assessment initiated by an increase in service provided or other significant changes to the District would still require the Proposition 218 proceedings and property owner approval.

The maximum authorized assessment established in the Fiscal Year 2000 proceedings are authorized to be indexed (increased or decreased) annually by the factor published in the SDCPI-U. The annual change in second half SDCPI-U values, as compiled by the U.S. Bureau of Labor Statistics (see [www.bls.gov](http://www.bls.gov)), for the prior year period was from 253.368 to 257.285 (a 1.55% increase). In accordance with the approved cost-indexing provisions, the maximum authorized assessment rates contained within this Assessment Engineer's Report have been increased by 1.55%.

---

## Method of Apportionment

### Estimated Benefit of the Improvements

The Transportation Element of the City's General Plan and the general policy recommendations found in the local Community Plan establish several goals for the community's transportation system. The improvements being maintained by the District are consistent with the plans' goals for safety and pleasing aesthetics. All benefits assessed to the District are special to this District and are distinct from other parcels in the City.

The improvements (enhanced landscape, streetscape, medians, benches, and additional street lighting) benefit parcels by enhancing



the visual aesthetics of the business districts, establishing a continuity of business district appearance, increasing land and business values, promoting public safety and a sense of security for the clientele and employees through increased night lighting, reducing graffiti problems, and creating a sense of community identity and pride.

### Apportionment Methodology

It is estimated that the benefit received by each parcel is directly proportional to the linear front footage of each parcel fronting the improvements. The total cost has been divided by the total linear front footage of all parcels within the District to determine the unit assessment rate, or cost per linear frontage foot (LFF).

### Sample Calculations

As described above, assessments have been calculated for each parcel based the linear front footage (LFF) of the property along the improvement/service corridor.

LFF = Linear Front Footage
----------------------------

Shown below are LFF calculations for various sample parcels.

- **Property with 50-foot frontage**  
LFF = 50.00 LFF
- **Property with 140-foot frontage**  
LFF = 140.00 LFF
- **10-unit Condominium Property with 100-foot frontage**  
LFF (per condo unit) = 100.00 LFF / 10 units = 10.00 LFF

The total assessment for each parcel in the District is based on the calculated LFF for the parcel and the applicable unit assessment rate, as shown in the following equation:

Total Assessment = Total LFF x Unit Assessment Rate
---



---

## Summary Results

The District boundary is presented in **Exhibit A**.

An estimate of the costs of the improvements provided by the District is included as **Exhibit B** to this report.

The assessment methodology utilized is as described in the text of this report. Based on this methodology, the LFF and Fiscal Year 2014 District assessment for each parcel were calculated and are shown in the Assessment Roll (**Exhibit C**).

Each lot or parcel of land within the District has been identified by unique County Assessor's Parcel Number on the Assessment Roll and the Boundary Map and Assessment Diagram referenced herein. The net assessment for each parcel for Fiscal Year 2014 can be found on the Assessment Roll.

This report has been prepared and respectfully submitted by:

EFS ENGINEERING, INC.



  
Eugene F. Shank, PE C 52792

  
Sharon F. Risse



I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the Assessment as shown on the Assessment Roll, together with the Assessment Diagram, both of which are incorporated into this report, were filed in my office on the \_\_\_\_ day of \_\_\_\_\_, 2013.

---

Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

I, \_\_\_\_\_, as CITY CLERK of the CITY OF SAN DIEGO, COUNTY OF SAN DIEGO, CALIFORNIA, do hereby certify that the foregoing Assessment, together with the Assessment Diagram incorporated into this report, was approved and confirmed by the CITY COUNCIL of said City on the \_\_\_\_ day of \_\_\_\_\_, 2013.

---

Elizabeth Maland, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

---

# **EXHIBIT A**



**BOUNDARY MAP & ASSESSMENT DIAGRAM**

**CITY OF SAN DIEGO**

W.O. \_\_\_\_\_ DATE: \_\_\_\_\_

**MID-CITY  
MAINTENANCE ASSESSMENT DISTRICT  
SUB-DISTRICT #12**

**SHEET**

**LEGEND**

- Sub-District Boundary
- Parcel Lines
- Parcel Book / Page Number
- Parcel Number
- Sub-District Improvements

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 1999.

CHARLES G. ABDELNOUR, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

**NOTE:**  
FOR A DESCRIPTION OF THE LOTS OR PARCELS, REFER TO THE COUNTY ASSESSOR'S MAPS & ROLL.

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF SUB-DISTRICT NO. 11 OF THE MID-CITY LANDSCAPE & LIGHTING MAINTENANCE DISTRICT, CITY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL AT A REGULAR MEETING THEREOF HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 1999, BY ITS RESOLUTION NO. \_\_\_\_\_.

CHARLES G. ABDELNOUR, CITY CLERK  
CITY OF SAN DIEGO  
STATE OF CALIFORNIA

AN ASSESSMENT WAS LEVIED BY THE CITY COUNCIL OF THE CITY OF SAN DIEGO ON THE LOTS, PIECES, AND PARCELS OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM. SAID ASSESSMENT WAS LEVIED ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 1999; SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL WERE RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS OF THE CITY OF SAN DIEGO, STATE OF CALIFORNIA ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 1999. REFERENCE IS MADE TO THE ASSESSMENT ROLL RECORDED IN THE OFFICE OF THE SUPERINTENDENT OF STREETS FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND SHOWN ON THIS ASSESSMENT DIAGRAM.

# **EXHIBIT B**

# EXHIBIT B

**Park and Recreation Department - Open Space Division  
Maintenance Assessment Districts Program  
Summary of Fiscal Year 2014 (07-01-13 to 06-30-14) Budget**

**Hillcrest Maintenance Assessment District  
Fund 200094**

	FY 2012 Unaudited Actuals	FY 2013 Estimate	FY 2014 Proposed
<b><u>District Personnel Costs</u></b>			
Full-Time Equivalent/Grounds Maintenance Manager	0.05	0.05	0.05
<b>Total Labor &amp; Fringe</b> (500011,502000,516024C)	<b>\$ 4,127.00</b>	<b>\$ 4,127.00</b>	<b>\$ 5,368.00</b>
<b><u>District Non-Personnel Costs</u></b>			
Contract Services			
Landscaping Services (512134A, 516001) <sup>(1)</sup>	\$ 11,634.11	\$ 9,275.00	\$ 8,359.00
Landscaping Services - Landscape and Irrigation Upgrades (512134B)	\$ -	\$ 2,000.00	\$ 2,000.00
Tree Trimming (512197)	\$ -	\$ 1,643.00	\$ 1,800.00
Trash Cans, Street Furniture, Mutt Mitt Dispenser, etc. (511137)	\$ -	\$ -	\$ 2,500.00
Special Districts Administration (516024A)	\$ 1,351.00	\$ 1,351.00	\$ 2,250.00
Vehicle Usage & Assignment (516024B)	\$ 370.50	\$ 370.00	\$ 366.00
Utilities			
Water/Storm Drain	\$ 2,140.13	\$ 2,926.00 <sup>(2)</sup>	\$ 2,127.00
Electrical	\$ 1,026.51	\$ 1,027.00	\$ 922.00
<b>Subtotal Non-Personnel Costs</b>	<b>\$ 16,522.25</b>	<b>\$ 18,592.00</b>	<b>\$ 20,324.00</b>
<b>Total Expenditures</b>	<b>\$ 20,649.40</b>	<b>\$ 22,719.00</b>	<b>\$ 25,692.00</b>
<b><u>District Revenues &amp; Reserves</u></b>			
Special Assessments <sup>(3)</sup>	\$ 17,531.95 <sup>(4)</sup>	\$ 16,296.00	\$ 16,295.74
Interest Earnings	\$ 125.45	\$ 107.00	\$ 100.00
City Contributions <sup>(5)</sup>			
Gas Tax Fund (424088A)	\$ 3,226.00	\$ 4,563.00 <sup>(6)</sup>	\$ 3,842.00
Uptown Community Parking District Contribution (for maintenance of Normal St. median) (424088B)	\$ -	\$ -	\$ 2,000.00
<b>TOTAL</b>	<b>\$ 20,883.40</b>	<b>\$ 20,966.00</b>	<b>\$ 22,237.74</b>
<b><u>District Reserves</u></b>			
Beginning Fund Balance	\$ 12,339.00	\$ 12,573.00	\$ 10,820.00
Change in Fund Balance	\$ 234.00	\$ (1,753.00)	\$ (3,454.00)
<b>Year End Operating Reserves</b>	<b>\$ 12,573.00</b>	<b>\$ 10,820.00</b>	<b>\$ 7,366.00</b>

<sup>(1)</sup> The Aztec Landscaping contract expired on 08/14/12 and remained on interim services until 10/31/12. The new contract was awarded to Shoreline Landcare, Inc. and became effective on 11/01/12. The Fiscal Year 2013 estimate includes eight months of service (11/01/12 through 06/30/13) at the new, lower contract rate. The Fiscal Year 2014 proposed budget includes a full year of service at the lower contract rate.

<sup>(2)</sup> In Fiscal Year 2013, the additional water cost was due to a change in date which delayed the landscape takeover from the developer.

<sup>(3)</sup> Special assessments revenue adjusted to reflect latest parcel information and applicable cost-indexing provisions.

<sup>(4)</sup> Fiscal Year 2012 assessment revenue includes \$2,114 of prior year delinquent revenue.

<sup>(5)</sup> City contributions in Fiscal Year 2014 are subject to change pending approval of new rate per square foot/acreage.

<sup>(6)</sup> In Fiscal Year 2012, contributions for Gas Tax was based on 9,750 square feet of landscaping. In Fiscal Year 2013, City contributions for Gas Tax was based on 13,789 square feet of landscaping.

# **EXHIBIT C**

**ASSESSMENT ENGINEER'S REPORT  
ASSESSMENT ROLL**

The undersigned, pursuant to the "Maintenance Assessment Districts Ordinance" (Division 2, Article 5, Chapter VI beginning at Section 65.0201 of the San Diego Municipal Code), the "Landscaping and Lighting Act of 1972" (Part 2, Division 15 of the California Streets and Highways Code), applicable provisions of "Proposition 218" (Article XIID of the California Constitution), and the "Proposition 218 Omnibus Implementation Act" (California Senate Bill 919) (the aforementioned provisions are hereinafter referred to collectively as "Assessment Law"), does hereby submit the following:

1. Pursuant to the provisions of Assessment Law and the Resolution of Intention, we have assessed the costs and expenses of the works of improvement (maintenance) to be performed in the Assessment District upon the parcels of land in the Assessment District benefited thereby in direct proportion and relation to the estimated benefits to be received by each of said parcels. For particulars as to the identification of said parcels, reference is made to the Assessment Diagram and Boundary Map on file in the Maintenance Assessment Districts section of the Park and Recreation Department of the City of San Diego. The District boundary is depicted in the Assessment Engineer's Report as **Exhibit A**.
2. The Assessment Diagram included in this report shows the Assessment District, as well as the boundaries and dimensions of the respective parcels and subdivisions of land within the Assessment District, the same as existed at the time of the passage of the Resolution of Intention, each of which subdivisions of land or parcels or lots respectively have been given a separate number upon the Assessment Diagram and in the Assessment Roll (**Exhibit C**).
3. By virtue of the authority contained in said Assessment Law, and by further direction and order of the legislative body, we hereby make the following assessment to cover the costs and expenses of the works of improvement (maintenance) for the Assessment District based on the costs and expenses as set forth in the Assessment Engineer's Report.

For particulars as to the individual assessments and their descriptions, reference is made to the Assessment Roll (**Exhibit C**) attached hereto.

DATED: May 3, 2013

EFS ENGINEERING, INC.



By: Eugene F. Shank  
Eugene F. Shank, PE C 52792

By: Sharon F. Risse  
Sharon F. Risse

**EXHIBIT C - Assessment Roll (Fiscal Year 2014)**  
**Hillcrest Maintenance Assessment District**

Parcel Number	Mid-City Sub-District	Total LFF <sup>(1)</sup> (Lineal Feet)	Unit Cost (\$/LFF)	FY 2014 <sup>(2)</sup> Assessment	Owner Name
445 600 06 00	12	500.51	\$4.98	\$2,492.54	Uptown District Regency L L C
445 610 01 00	12	100.00	\$4.98	\$498.00	Gaslamp Portfolio Management L L C
445 610 02 00	12	100.00	\$4.98	\$498.00	Gaslamp Portfolio Management 2 L L C
445 610 03 00	12	50.00	\$4.98	\$249.00	Simmonds University L L C
445 610 10 00	12	75.00	\$4.98	\$373.50	Hillcrest Colonnade L P
445 610 14 00	12	275.00	\$4.98	\$1,369.50	Hillcrest Colonnade L P
445 620 12 00	12	50.00	\$4.98	\$249.00	Mcdonalds Corp <Dba Delaware Mcdonalds Corp>
445 620 13 00	12	50.00	\$4.98	\$249.00	Ray Lynn&Hiroko Family Trust 07-17-01
445 620 14 00	12	200.00	\$4.98	\$996.00	Hillcrest Village Square Partnership
445 620 18 00	12	150.00	\$4.98	\$747.00	Franchise Realty Interstate Corp
445 650 03 00	12	115.00	\$4.98	\$572.70	Southland Corp
452 151 03 00	12	50.00	\$4.98	\$249.00	Sutter Uptown L P
452 151 04 00	12	50.00	\$4.98	\$249.00	Gonzalez-Figuroa Rafael&Gonzalez Maria D L A
452 151 05 00	12	50.00	\$4.98	\$249.00	Gonzalez-Figuroa Rafael&Gonzalez Maria D L A
452 151 06 00	12	50.00	\$4.98	\$249.00	1243 University L L C
452 151 07 00	12	25.00	\$4.98	\$124.50	Goodnight Treasure L L C
452 151 08 00	12	50.00	\$4.98	\$249.00	Campbell Shirley J Tr
452 151 11 00	12	75.00	\$4.98	\$373.50	Barta James C Revocable Trust 12-01-99
452 151 29 00	12	100.00	\$4.98	\$498.00	Sutter Uptown L P
452 151 30 00	12	75.00	\$4.98	\$373.50	Theodore Family Trust 06-26-85
452 151 31 00	12	75.00	\$4.98	\$373.50	1295 University Family Ltd Ptnshp
452 152 01 00	12	36.00	\$4.98	\$179.28	Petrone Joseph G Jr
452 152 02 00	12	36.00	\$4.98	\$179.28	Burni Ralph Trust 04-10-89
452 156 13 00	12	75.00	\$4.98	\$373.50	The 1065 Group L L C
452 156 14 00	12	50.00	\$4.98	\$249.00	Disco Pizza L L C
452 156 15 00	12	50.00	\$4.98	\$249.00	Wong Gary&Kathryn Family Trust 11-21-95
452 156 16 00	12	50.00	\$4.98	\$249.00	Joshlin Group L L C
452 156 17 00	12	25.00	\$4.98	\$124.50	B&E Trust 05-20-08
452 156 18 00	12	50.00	\$4.98	\$249.00	Degenhart George J&Toshiko T Trs
452 156 19 00	12	50.00	\$4.98	\$249.00	Kalamaras Family Trust 08-09-00
452 156 20 00	12	50.00	\$4.98	\$249.00	Solomons Mine L L C
452 156 21 00	12	80.50	\$4.98	\$400.88	Feldman Zane&Alice B Trust 11-19-90
452 191 01 00	12	54.23	\$4.98	\$270.06	Katz Peter R&Teresa M Family Trust 06-09-98
452 191 02 00	12	50.00	\$4.98	\$249.00	Katz Peter R Separate Property Trust 06-09-98
452 191 03 00	12	50.00	\$4.98	\$249.00	Katz Peter R Separate Property Trust 06-09-98
452 191 04 00	12	50.00	\$4.98	\$249.00	Chen Andrew D
452 191 05 00	12	25.00	\$4.98	\$124.50	Jannone Revocable Trust B 07-31-89
452 191 06 00	12	25.00	\$4.98	\$124.50	Churchman Margaret Trust 01-05-00
452 191 09 00	12	50.00	\$4.98	\$249.00	Marin Alexander
452 191 10 00	12	50.00	\$4.98	\$249.00	Howard Family Trust 10-09-12
452 191 23 00	12	100.00	\$4.98	\$498.00	Payne Clifton L Sr Revocable Trust 07-29-10

<b>TOTAL</b>		<b>3,272.24</b>	<b>-</b>	<b>\$16,296</b>	
--------------	--	-----------------	----------	-----------------	--

<sup>(1)</sup> Linear Front Footage.

<sup>(2)</sup> FY 2014 is the City's Fiscal Year 2014, which begins July 1, 2013 and ends June 30, 2014.